Application of Mass-Save, Inc., pursuant to G.L. c. 164 App., §§ 2-1 through 2-10 and 220 C.M.R. §§ 7.00 et seq., for approval by the Department of Public Utilities of the Company's proposed operating budget for the Residential Energy Conservation Service program for fiscal year 1997 (July 1, 1996 through June 30, 1997).

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FOR: MASS-SAVE, INC.

Petitioner

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FOR: DIVISION OF ENERGY RESOURCES

Intervenor

I. <u>INTRODUCTION</u>

On April 30, 1996, pursuant to G.L. c. 164 App., §§ 2-1 through 2-10 and 220 C.M.R. §§ 7.00 et seq., Mass-Save, Inc. ("MSI") filed with the Department of Public Utilities ("Department") a petition for approval by the Department of MSI's proposed operating budget of \$4,246,334 for its residential energy conservation service ("ECS") program for the fiscal year July 1, 1996 through June 30, 1997 ("FY 1997") (Exh. MSI-1, at 2, 15). The petition was docketed as D.P.U. 96-49.

Pursuant to notice duly issued, a hearing was held at the offices of the Department on May 21, 1996. The Department granted the petition for leave to intervene filed by the Commonwealth of Massachusetts, Executive Office of Economic Affairs, Division of Energy Resources ("DOER"). No other petitions for leave to intervene were filed.

In support of its petition, MSI sponsored the testimony of two witnesses, Michael H. Plasski, president and treasurer of MSI, and Daniel J. Glidden, controller of MSI. DOER sponsored the testimony of Bruce Ledgerwood, program manager for the Massachusetts residential ECS program. MSI submitted 34 exhibits, and responded to one Department record request. DOER submitted two exhibits.

MSI is an independent, non-profit corporation sponsored by investor-owned electric and gas utilities and municipal light departments in Massachusetts. MSI was formed in response to the mandates of the National Energy Conservation Policy Act of 1978 ("NECPA") and St. 1980, c. 465. MSI provides ECS services to the following investor-owned utilities: (1) Blackstone Gas

The ECS program consists of a one-to-four Unit Building program and a Multifamily Building program.

Company; (2) Cambridge Electric Light Company; (3) Colonial Gas Company (Cape Cod and Lowell Divisions); (4) Commonwealth Electric Company; (5) Eastern Edison Company; (6) Essex County Gas Company; (7) Fall River Gas Company; (8) Fitchburg Gas and Electric Light Company; (9) Massachusetts Electric Company; (10) Nantucket Electric Company; (11) North Attleboro Gas Company; and (12) Western Massachusetts Electric Company (Exhs. MSI-1, at 3; MSI-26).² MSI also provides ECS services to 13 municipal utilities (id.).

II. STATUTORY HISTORY

In response to the mandates of NECPA, the Commonwealth of Massachusetts enacted St. 1980, c. 465, codified as G.L. c. 164 App., §§ 2-1 through 2-10, to establish the residential ECS program and to require all electric and gas utilities in Massachusetts to offer on-site energy conservation and renewable energy resource services to their customers, thereby encouraging citizens to take steps to immediately improve the energy efficiency of all residential buildings in Massachusetts. G.L. c. 164 App., § 2-2. The statute requires each utility to provide certain energy conservation services through individual or joint efforts in conformance with an overall state plan. Id. § 2-6(b).

Pursuant to the statute, DOER must adopt a state plan and promulgate regulations necessary to implement that plan.³ <u>Id.</u> § 2-3(a). Specifically, DOER is responsible for

MSI also provides multi-family building survey services to these investor-owned utilities and to (1) Bay State Gas Company, (2) Berkshire Gas Company, (3) Boston Gas Company, and (4) Commonwealth Gas Company (Exhs. MSI-1, at 3; MSI-26).

Prior to 1989, DOER required utilities to offer a commercial energy conservation service program for businesses and other commercial customers; however, DOER eliminated that requirement when Department-mandated demand-side management programs, geared toward (continued...)

(1) establishing residential energy conservation goals ("goals"); (2) establishing ECS program guidelines; (3) monitoring the implementation of the program requirements; and (4) overseeing the implementation of the state plan by approving a utility implementation plan ("UIP"). Each utility must submit a UIP to DOER annually. After a utility receives annual approval of its UIP from DOER, the utility must submit its proposed ECS program operating budget and proposed ECS surcharge for the upcoming fiscal year to the Department for review. Id. § 2-7(b).

III. COMPANY PROPOSAL

A. <u>Establishment of ECS Program Goals</u>

According to DOER, key issues for the FY 1997 ECS program are (1) completion of, and review of the results of the first comprehensive evaluation of the ECS program, which should be available before the planning process for the FY 1998 ECS program begins, and (2) coordination of ECS and demand-side management ("DSM") programs in an effort to optimize use of the ECS audit site visit (Exh. DOER-2, at 2-3). DOER identified goals for two areas of the one-to-four Unit Building and Multifamily Building ("MFB") ECS programs in FY 1997: (1) specific numerical targets for audits and equivalent services; and (2) the coordination of ECS service delivery with the delivery of Weatherization Assistance Programs ("WAP")⁴ (id. at 1-2). In

^{(...}continued) commercial customers, were implemented. <u>Commonwealth Gas Company</u>, D.P.U. 92-116, at 3 (1992).

WAP, operated by the Executive Office of Communities and Development, provides assistance to low-income customers by combining education with the implementation of major conservation measures (Exh. DOER-2, at 2). According to DOER, coordinated ECS/WAP delivery is becoming an increasingly important resource for low-income utility customers in need of energy conservation assistance because of significant reductions in (continued...)

addition, DOER emphasized that utilities, in implementing their ECS programs, should pay special attention to (1) customer screening procedures, (2) quality control reporting, and (3) the content and distribution schedule of the ECS program announcement⁵ (id. at 4-5).

In conference with the utilities, DOER established specific goals for the delivery of audits and equivalent services (<u>id.</u> at 1 and Att. 1). Equivalent services are designed to provide educational and information services and to assist customers in pursuing recommended conservation measures (<u>id.</u> at Att. 2). Equivalent services include (1) demonstration material installations ("DMI"),⁶ (2) major work order ("MWO") specification development services,⁷ (3) low-cost work order ("LCWO") specification development services,⁸ (4) bulk purchasing ("BP")

^{(...}continued) federal funding for the WAP in FY 1997 (<u>id.</u>).

DOER stated that in FY 1997, it will monitor closely the ECS program announcement content for comprehensiveness and clarity and its distribution schedule to ensure that ECS providers are making optimal use of the full twelve-month distribution period that was established by an amendment to the regulations governing program announcement distribution (Exh. DOER-2, at 5; see also 220 C.M.R. § 7.07).

During ECS site visits, auditors install low-cost energy conservation materials, not to exceed \$30 in value, to demonstrate the proper application and installation of the materials (Exh. DOER-2, Att. 2, at 1). Auditors choose materials based on a "fuel-blind" assessment of the specific energy conservation needs of a dwelling as determined during the audit (<u>id.</u>).

An MWO specification is the preparation of a job specification sheet for a major energy conservation measure(s) recommended during an audit, which allows a customer to (1) install the measure(s) personally, (2) hire a contractor to install the measure(s), or (3) obtain complete and accurate bids from contractors to install the measure(s) using the ECS contractor arranging service (Exh. DOER-2, Att. 2, at 3).

Purchase specifications are prepared for materials for low-cost energy conservation (continued...)

services,⁹ (5) contractor arranging services ("CAS"),¹⁰ (6) post-installation inspections ("PII")¹¹ in homes where conservation measures were installed following an ECS audit, and (7) appliance efficiency education services ("AEES")¹² (<u>id.</u> Att. 2, at 1-6). An eighth, optional service is the ECS/WAP coordination service (<u>id.</u> at 6-8).

Equivalent services goals are established as a percentage of audit goals (<u>id.</u> Att. 1). ECS audit and equivalent services goals represent minimum targets for service as well as the "'natural level' of audit production"¹³ (<u>id.</u> at 1).

(...continued)

measures such as infiltration, domestic hot water, and lighting measures (Exh. DOER-2, Att. 2, at 3-4).

BP services provide access to bulk bidding or group purchasing of conservation materials of the same type and quality demonstrated during an audit (Exh. DOER-2, Att. 2, at 4).

CAS provides technical assistance and guidance to a customer in selecting a contractor to install recommended conservation measures (Exh. DOER-2, Att. 2, at 4).

DOER-approved inspectors determine on site whether the energy conservation measures that were installed are performing properly to save energy (Exh. DOER-2, Att. 2, at 5).

AEES is the delivery of "fuel-blind," site-specific, appliance efficiency education at the time of the audit visit which includes, at a minimum, (1) completion and explanation of an appliance inventory checklist indicating the appliances in the home and the estimated energy use of the five highest users, (2) delivery of written and verbal education about how to use appliances efficiently, (3) delivery of written education about estimated energy costs for some common household appliances, and (4) delivery of written and verbal education about how and why to purchase energy efficient appliances (Exh. DOER-2, Att. 2, at 6).

DOER defines the "natural level" of audit production as "the audit production level generated by the program announcement coupled with other sources of requests such as utility referrals, auditor referrals, word of mouth contacts, and new customer inquiries" (Exh. DOER-2, at 1).

DOER stated that goals for ECS audits and equivalent services for each ECS service provider were generally based on requests for services over the last three years and on the anticipated impact of DSM programs on the production of audits and equivalent services (id.).

DOER indicated that for four of the ECS providers, FY 1997 audit goals were set at the same levels as those for FY 1996 (id.). Minor modifications were made to the audit goals for FY 1997 for two ECS providers to reflect changes in program affiliation and available DSM programs (id.). According to DOER, minor adjustments have been made to the equivalent services levels for all ECS providers in FY 1997 (id.). DOER stated that although several utilities are anticipating changes to their multifamily DSM programs, the impact of these changes on ECS production levels is unknown (id. at 2). Therefore, DOER has set the FY 1997 MFB audit goals at the same level as those for FY 1996 (id. at 2).

With respect to the AEES, DOER has not made any change to the goals set for this program in FY 1997 because the program has not yet been in operation for a full twelve months (id. at 1). DOER also stated that, where utility DSM programs offer customers assistance with major conservation measures, demand might be limited for certain ECS equivalent services, specifically CAS and PII (id. at 2). DOER, therefore, has given ECS program providers the option of eliminating the equivalent services goal for CAS and PII where comparable services are being provided through the utility's DSM program (id.). DOER stated, however, that program providers must still maintain the capacity to provide CAS or PII for those customers who do not qualify for, or do not wish to participate in, the utility's DSM program, and that the ECS provider must ensure that ECS and DSM costs are properly allocated (id.).

B. <u>Audit and Equivalent Service Goals</u>

DOER established MSI's FY 1997 audit goal for the one-to-four Unit Building program at 27,500 audits (Exhs. MSI-1, at 12; MSI-24, Att. 1, at 2). MSI stated that the FY 1997 audit goal reflects the "natural level" of audit production (Exh. MSI-1, at 12). DOER established the equivalent service goals for one-to-four unit homes as the following percentages of all customers audited: (1) DMIs, 95 percent; (2) MWOs, 20 percent; (3) LCWOs, 75 percent; (4) BPs, 5 percent; (5) AEES delivery, 10 percent; (6) CAS, 1 percent; and (7) PII, 1 percent (Exh. MSI-24, Att. 1, at 2).

DOER also established an MFB audit goal for MSI at 500 audits, which is the same as last year's goal (Exh. MSI-24, at 2). In addition, MSI indicated that its ECS/WAP coordination services goal is 500 for FY 1997 (Exh. MSI-1, at 13). The FY 1997 goal for ECS/WAP coordinated services was based on the level of service delivery in FY 1996 and the addition of Eastern Edison Company as a program participant in FY 1997 (id.).

The proposed FY 1997 budget for each ECS service provider enumerates the income and expenses that are necessary to carry out the activities specified in the DOER-approved UIPs for the ensuing program year (Exh. DOER-1, at 2). DOER stated that it found MSI's proposed budget consistent with the ECS program objectives and MSI's approved UIP (id. at 3).

C. <u>Comparative Analysis</u>

MSI submitted to the Department an ECS program provider budget comparison ("budget comparison") which contrasted MSI's anticipated costs for ECS implementation during FY 1997 with the anticipated costs of five other ECS providers over the same period (Exh. MSI-30).^{14,15}

(continued...)

The five ECS providers against which MSI's ECS budget is compared include five companies individually offering ECS services to their customers (<u>id.</u>). The average cost per ECS audit projected for MSI for FY 1997 is \$138.94 (<u>id.</u>). For four of the remaining five ECS providers, the average cost per ECS audit ranged from \$113.95 to \$149.48 (<u>id.</u>). MSI asserted that its projected unit costs for FY 1997 compare favorably with unit costs of other providers (Exh. MSI-1, at 15).

D. MSI's FY 1997 Member-Utility ECS Budget Allocation

MSI stated that its proposed total budget for FY 1997 is \$4,246,334 (<u>id.</u>). MSI developed budget allocation factors for the one-to-four Unit Building program and the MFB program (<u>id.</u>). These allocation factors, or participating percentages, are based on the proportionate number of residential customers served by each member utility relative to the number of residential customers served by all of the member utilities participating in the respective audit programs (Exh. MSI-26). MSI allocated shares of the FY 1997 budget to the member utilities based on these allocation factors (Exh. MSI-1, at 16).

^{(...}continued)

MSI submitted its ECS program provider budget comparison for program year FY 1997 in the form of a spreadsheet with eight categories of expenses listed for each ECS program provider: (1) administration/internal expenses; (2) marketing; (3) field delivery administration; (4) residential ECS FY 1997 budget; (5) ECS audit goal; (6) average cost per audit; (7) program evaluation; and (8) regulatory assessments (Exh. MSI-30).

The five other ECS providers included in the budget comparison are Bay State Gas Company, Berkshire Gas Company, Boston Gas Company, Commonwealth Gas Company, and Boston Edison Company (Exh. MSI-30).

For the fifth provider, Berkshire Gas Company, the average audit cost per ECS audit was \$196.03 (Exh. MSI-30). See Berkshire Gas Company, D.P.U. 96-52 (1996).

The allocation factor assigned to each investor-owned utility member participating in the one-to-four Unit Building program was as follows: (1) Blackstone Gas Company, 0.04502 percent; (2) Cambridge Electric Light Company, 2.06469 percent; (3) Colonial Gas Company (Cape Cod Division), 3.26079 percent; (4) Colonial Gas Company (Lowell Division), 3.49528 percent; (5) Commonwealth Electric Company, 14.76039 percent; (6) Eastern Edison Company, 9.64620 percent; (7) Essex County Gas Company, 1.97624 percent; (8) Fall River Gas Company, 2.29875 percent; (9) Fitchburg Gas and Electric Light Company, 1.97426 percent; (10) Massachusetts Electric Company, 45.75671 percent; (11) Nantucket Electric Company, 0.39599 percent; (12) North Attleboro Gas Company, 0.16408 percent; and (13) Western Massachusetts Electric Company, 9.63375 percent (Exh. MSI-26). The remaining costs were allocated to municipal electric departments that are member utilities of MSI (id.).

The allocation factor assigned to each investor-owned utility member participating in the MFB program was as follows: (1) Bay State Gas Company, 8.26523 percent; (2) Berkshire Gas Company, 1.02350 percent; (3) Blackstone Gas Company, 0.02967 percent; (4) Boston Gas Company, 17.32159 percent; (5) Cambridge Electric Light Company, 1.36084 percent; (6) Colonial Gas Company (Cape Cod Division), 2.14919 percent; (7) Colonial Gas Company (Lowell Division), 2.30374 percent; (8) Commonwealth Electric Company, 9.72857 percent; (9) Commonwealth Gas Company, 7.47966 percent; (10) Eastern Edison Company, 6.35781 percent; (11) Essex County Gas Company, 1.30254 percent; (12) Fall River Gas Company, 1.51510 percent; (13) Fitchburg Gas and Electric Light Company, 1.30124 percent; (14) Massachusetts Electric Company, 30.15826 percent; (15) Nantucket Electric Company,

0.26100 percent; (16) North Attleboro Gas Company, 0.10814 percent; and (17) Western Massachusetts Electric Company, 6.34961 percent (<u>id.</u>). The remaining costs were allocated to municipal electric departments that are member utilities of MSI (<u>id.</u>).

IV. STANDARD OF REVIEW

In order for the Department to review a utility's proposed ECS program budget, the utility's budget filing must conform to Department regulations set out at 220 C.M.R. §§ 7.00 et seq. It must also meet the filing requirements enumerated in Mass-Save, Inc., D.P.U. 85-189, at 15-16 (1985).

After determining that a utility's ECS program budget filing conforms with these regulations and requirements, the Department must review the proposed budget for reasonableness and consistency with the state plan adopted by DOER and approve the budget in whole or with modification. G.L. c. 164 App., § 2-7(b). The Department has stated that, in general, expenses for the ECS program require the same level of justification as do other utility operating expenses. Mass-Save, Inc., D.P.U. 1531, at 11-12 (1983). These expenses must be shown to be prudently incurred and reasonable. Id. The decision-making process in the selection of contractors, the choice of marketing techniques and expenses, and the allowance made for administrative and other operating costs should be documented to demonstrate that the utility has chosen a reasonable means of meeting the program requirements at the lowest cost. Id. The utility should show that a reasonable range of options has been considered before choosing one particular contractor or plan. Id.

Further, the Department has stated that to aid in determining the reasonableness of certain proposed adjustments to test-year operating expenses in rate-case proceedings, all utilities, where possible must provide analyses comparing these adjustments to those of other investor-owned utilities in New England. See Massachusetts Electric Company, D.P.U. 92-78, at 19-20, 25-26, 30 (1992). While recognizing the obvious differences between a rate-case proceeding and an ECS budget review proceeding, the Department has found that a comparative analysis technique is a useful tool in determining the reasonableness of certain operating expenses. Boston Edison Company, D.P.U. 93-90, at 15 (1993). Thus, as a means of determining the reasonableness of a given company's ECS operating expenses, a company must compare, where possible, its ECS operating expenses against similar expenses of other companies. Id. The company must then explain and justify any costs to serve its customers which are higher than comparable operating expenses of other companies. The Department will consider a company's explanations and justifications in the Department's comparative analysis of ECS budgets. Commonwealth Gas Company, D.P.U. 95-51, at 10 (1995); Mass-Save, Inc., D.P.U. 95-46, at 10-11 (1995).

After completing its review of a utility's proposed ECS expenditures for reasonableness, the Department must also review the utility's proposed ECS surcharge by which the utility is entitled to recover the full cost of the ECS program from its customers. G.L. c. 164 App., § 2-7(f). As part of this review, the Department must examine any differences between the amounts collected and the amounts expended on the ECS program by the utility during the prior fiscal year and deduct any expenses that it finds to have been unreasonable. <u>Id.</u> After deducting any

unreasonable expenses, the Department must ensure that the net difference is reflected accurately as an adjustment to the utility's proposed ECS surcharge for the upcoming fiscal year. <u>Id.</u>

V. <u>ANALYSIS AND FINDINGS</u>

A. FY 1995 Expenses

MSI reported that, for FY 1995, its actual twelve-month expenditures were \$4,350,348, compared to its twelve-month budget of \$4,684,503 (Exh. MSI-29). In Mass-Save, Inc.,

D.P.U. 95-46, at 15 (1995), the Department approved net operating expenses of \$3,426,701 for MSI for the first nine months of FY 1995. The FY 1995 expenses that varied significantly from the approved budget were administrative expenses for MSI headquarters, marketing, and the DOER ECS evaluation (id.). MSI provided explanations for all variations from the approved FY 1995 budget (id.).

Based on our review of the record in this proceeding, the Department finds MSI's twelvemonth expenditures for FY 1995 reasonable and therefore recoverable from the ratepayers of MSI's member utilities.

B. <u>FY 1996 Expenses</u>

MSI indicated that, for FY 1996, its actual nine-month expenditures were \$3,125,050, and its estimated expenses for the final three months of FY 1996 are \$1,126,783 (Exh. MSI-16). MSI therefore projected total FY 1996 expenditures of \$4,251,833 (id.). MSI indicated that its operation costs will be approximately \$335,000 below the net operating budget of \$4,568,424 approved by the Department in D.P.U. 95-46 for FY 1996 (Exh. MSI-1, at 11). MSI asserted

In <u>Mass-Save, Inc.</u>, D.P.U. 95-46 (1995) MSI provided actual nine-month expenditures and estimated expenses for the final three months of FY 1995.

that the projected total cost for ECS in FY 1996 demonstrates MSI's ongoing efforts to reduce direct costs and minimize overhead costs (<u>id.</u> at 15).

Included with the record of MSI's FY 1996 expenses was an explanation of its marketing expenditures for FY 1996, in which MSI stated that it has concentrated its marketing activities on Department-required mailings and telemarketing presentations (Exh. MSI-15). MSI also stated that an emphasis on cost control resulted in significantly curtailed marketing activities in FY 1996 (id.).

MSI stated that its goal is to provide quality ECS and coordinated services to member utility customers at the least possible cost (Tr. at 11). MSI contends that the reductions it has been able to make in its cost of service have not had a direct impact on the quality of services that it provides (<u>id.</u>). MSI provided a justification for all budget line-items that varied by more than \$2000 from the budget approved in <u>Mass-Save, Inc.</u>, D.P.U. 95-46 (1995) (Exh. MSI-17).

MSI has provided a complete explanation of its expenditures for the first nine months of FY 1996 (Exhs. MSI-16; MSI-17). The Department finds MSI's expenditures of \$3,125,050 to be reasonable for this nine-month period and, therefore, recoverable from ratepayers. The Department will review MSI's actual expenditures for the final three months of FY 1996 in the next annual budget review.

C. Proposed Budget for FY 1997

MSI submitted a detailed description of the components, goals and anticipated expenses for its one-to-four Unit Building and MFB ECS audit programs for FY 1997 (Exhs. MSI-1, at 12-16; MSI-16; MSI-24). MSI's projected budget for FY 1997 is \$4,246,334 (Exhs. MSI-1,

at 15; MSI-16). MSI also provided documentation, and DOER confirmed, that MSI's UIP for FY 1997 has been approved by DOER (Exhs. MSI-2; DOER-1, at 3). DOER indicated, furthermore, that the budget proposed by MSI is consistent with MSI's approved UIP and program objectives for FY 1997 (Exh. DOER-1, at 3).

The Department notes that MSI's filing identifies a cost element for each goal and component of its UIP. In addition, MSI has provided an explanation of the budget expenditures, all of which were listed by line-item account (Exh. MSI-16). Furthermore, MSI included a comparison of its filing with Department filing requirements (Exh. MSI-31). The Department finds that MSI's budget filing conforms with the Department's regulations and ECS budget filing requirements.

The record indicates that the line-item budget expenditures proposed by MSI to meet its FY 1997 goals are consistent with the approved UIP. In addition, the record shows that MSI has documented its decision-making process for choice of marketing techniques and expenses, and that these expenditures are reasonable. Specifically, the record shows that MSI petitioned the Department last year to revise its five-month mailing schedule to an annualized mailing schedule, which the Department implemented in a rulemaking. Mass-Save, Inc., D.P.U. 95-23-A (1995). MSI stated that this change to its mailing schedule has significantly reduced its backlog, the number of customers who have cancelled orders for ECS services, and its marketing expenses (Tr. at 8, 22). Further, MSI's comparative analysis shows that MSI's projected cost per ECS

MSI did not include a justification of the contractor selection process because it did not have existing or pending contractor agreements (Exh. MSI-31).

audit is \$138.94, and that MSI's FY 1997 ECS-budgeted expenses per audit appear comparable to those of other ECS providers (Exh. MSI-30).¹⁹

Accordingly, based on a review of the record, the Department finds that a net operating budget of \$4,246,334 for FY 1997 is reasonable. The Department will review the actual FY 1997 expenditures in the next annual budget review.

The Department encourages companies to analyze their ECS costs in relation to other companies' ECS costs. The Department believes that such a cost comparison will help companies to gain a better understanding of how competitively priced their energy services are. Cost comparison can also help companies to decide what changes are necessary to become more competitively priced in the future.

VI. ORDER

Accordingly, after due notice, hearing and consideration, it is

ORDERED: That net operating expenses of \$4,350,348 are approved for

Mass-Save, Inc. for the period July 1, 1994 through June 30, 1995; and it is

<u>FURTHER ORDERED</u>: That net operating expenses of \$3,125,050 are approved for Mass-Save, Inc. for the first nine months of the period July 1, 1995 through June 30, 1996; and it is

<u>FURTHER ORDERED</u>: That a net operating budget of \$4,246,334 is approved for Mass-Save, Inc. for the period July 1, 1996 through June 30, 1997.

By Order of the Department,
M. G. I.W.I. G.
Mary Clark Webster, Commissioner
Janet Gail Besser, Commissioner

Appeal as to matters of law from any final decision, order or ruling of the Commission may be taken to the Supreme Judicial Court by an aggrieved party in interest by the filing of a written petition praying that the Order of the Commission be modified or set aside in whole or in part.

Such petition for appeal shall be filed with the Secretary of the Commission within twenty days after the date of service of the decision, order or ruling of the Commission, or within such further time as the Commission may allow upon request filed prior to the expiration of twenty days after the date of service of said decision, order or ruling. Within ten days after such petition has been filed, the appealing party shall enter the appeal in the Supreme Judicial Court sitting in Suffolk County by filing a copy thereof with the Clerk of said Court. (Sec. 5, Chapter 25, G.L. Ter. Ed., as most recently amended by Chapter 485 of the Acts of 1971).